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**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

ENRICO ANTHONY MORANO,

Respondent.

Case No. AL-2005-19

OAH No.

**DEFAULT DECISION
AND ORDER**

[Gov. Code, §11520]

FINDINGS OF FACT

1. On or about May 23, 2005, Complainant Carol Sigmann, in her official capacity as the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs, filed Accusation No. AL-2005-19 against Enrico Anthony Morano (Respondent) before the California Board of Accountancy.

2. On or about January 30, 1981, the California Board of Accountancy (Board) issued Certified Public Accountant License No. CPA 31461 to Respondent. The Certified Public Accountant License expired on April 1, 2001, and has not been renewed.

3. On or about June 10, 2005, Henrietta Gaviola, an employee of the Department of Justice, served by Certified and First Class Mail a copy of the Accusation No. AL-2005-19, Statement to Respondent, Notice of Defense, Request for Discovery, and Government Code sections 11507.5, 11507.6, and 11507.7 to Respondent's address of record with the Board, which was and is "c/o Meepos & Co., Inc., 409 Washington Boulevard,

1 Marina Del Rey, CA 90292. In addition, the above was also served at 23634 Del Cerro Circle,
2 West Covina, CA 91304-5335. A copy of the Accusation, the related documents, and
3 Declaration of Service are attached as exhibit A, and are incorporated herein by reference.

4 4. Service of the Accusation was effective as a matter of law under the
5 provisions of Government Code section 11505, subdivision (c).

6 5. The certified mail return receipts were signed for at both addresses as
7 stated above. The first class mail mailings have not been returned. A copy of the postal
8 documents are attached hereto as exhibit B, and are incorporated herein by reference.

9 6. Business and Professions Code section 118 states, in pertinent part:

10 "(b) The suspension, expiration, or forfeiture by operation of law of a license
11 issued by a board in the department, or its suspension, forfeiture, or cancellation by order of the
12 board or by order of a court of law, or its surrender without the written consent of the board, shall
13 not, during any period in which it may be renewed, restored, reissued, or reinstated, deprive the
14 board of its authority to institute or continue a disciplinary proceeding against the licensee upon
15 any ground provided by law or to enter an order suspending or revoking the license or otherwise
16 taking disciplinary action against the license on any such ground."

17 7. Government Code section 11506 states, in pertinent part:

18 "(c) The respondent shall be entitled to a hearing on the merits if the respondent
19 files a notice of defense, and the notice shall be deemed a specific denial of all parts of the
20 accusation not expressly admitted. Failure to file a notice of defense shall constitute a waiver of
21 respondent's right to a hearing, but the agency in its discretion may nevertheless grant a hearing."

22 8. Respondent failed to file a Notice of Defense within 15 days after service
23 upon him of the Accusation, and therefore waived his right to a hearing on the merits of
24 Accusation No. AL-2005-19.

25 9. California Government Code section 11520 states, in pertinent part:

26 "(a) If the respondent either fails to file a notice of defense or to appear at the
27 hearing, the agency may take action based upon the respondent's express admissions or
28 upon other evidence and affidavits may be used as evidence without any notice to

1 respondent."

2 10. Pursuant to its authority under Government Code section 11520, the Board
3 finds Respondent is in default. The Board will take action without further hearing and, based on
4 Respondent's express admissions by way of default and the evidence before it, contained in
5 exhibits A and B finds that the allegations in Accusation No. AL-2005-19 are true.

6 11. The total costs for investigation and enforcement are \$2,252.55 as of
7 June 30, 2005.

8 DETERMINATION OF ISSUES

9 1. Based on the foregoing findings of fact, Respondent Enrico Anthony
10 Morano has subjected his Certified Public Accountant License No. CPA 31461 to discipline.

11 2. A copy of the Accusation and the related documents and Declaration of
12 Service are attached.

13 3. The agency has jurisdiction to adjudicate this case by default.

14 4. The California Board of Accountancy is authorized to revoke Respondent's
15 Certified Public Accountant License based upon the following violations alleged in the
16 Accusation:

17 a. Business and Professions Code sections 5100, 5050 (practicing
18 without a permit), 5060 (practicing public accountancy under another name), 5100(c)
19 (dishonest acts) and 5100(g) (willful violation of Board regulations; 16 CCR section
20 95.4).

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1 ORDER

2 IT IS SO ORDERED that Certified Public Accountant License No. CPA 31461,
3 heretofore issued to Respondent Enrico Anthony Morano, is revoked.

4 Pursuant to Government Code section 11520, subdivision (c), Respondent may
5 serve a written motion requesting that the Decision be vacated and stating the grounds relied on
6 within seven (7) days after service of the Decision on Respondent. The agency in its discretion
7 may vacate the Decision and grant a hearing on a showing of good cause, as defined in the
8 statute.

9 This Decision shall become effective on August 26, 2005.

10 It is so ORDERED July 27, 2005

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12 FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
13 DEPARTMENT OF CONSUMER AFFAIRS

14 Morano Default.wpd
15 DOJ docket number:LA2004602555

16 Attachments:

17 Exhibit A: Accusation No.AL-2005-19, Related Documents, and Declaration of Service
18 Exhibit B: Postal Documents

Exhibit A

Accusation No. AL-2005-19,
Related Documents and Declaration of Service

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CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
9 **STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. AL-2005-19

11 ENRICO ANTHONY MORANO
12 c/o MEEPOS & CO., INC.
409 Washington Boulevard
13 Marina Del Rey, CA 90292

A C C U S A T I O N

14 Certified Public Accountant
Certificate No. CPA 31461

15 Respondent.
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18 Complainant alleges:

19 **PARTIES**

20 1. Carol Sigmann (Complainant) brings this Accusation solely in her official
21 capacity as the Executive Officer of the California Board of Accountancy, Department of
22 Consumer Affairs.

23 2. On or about January 30, 1981, the California Board of Accountancy issued
24 Certified Public Accountant Certificate No. CPA 31461 to Enrico Anthony Morano
25 (Respondent). The Certified Public Accountant Certificate expired on April 1, 2001, and is
26 currently in delinquent status.

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1 the name under which the person or firm holds a valid permit to practice issued by the board."

2 7. California Code of Regulations, title 16, section 95.4, states:

3 "The failure of a licensee to comply with a citation containing an assessment of
4 administrative fine, an order of correction or abatement or both an administrative fine and an
5 order of correction or abatement after this citation is final and has been served in accordance with
6 the provisions of Section 11505(c) of the Government Code shall constitute a ground for
7 revocation or suspension of the license or permit."

8 8. Section 5107 provides, in pertinent part, that the Board's Executive
9 Officer may request the administrative law judge, as part of the proposed decision in a
10 disciplinary proceeding, to direct a Respondent found to have committed specified acts of
11 unprofessional conduct to pay to the Board all reasonable costs of investigation and prosecution.

12 FIRST CAUSE FOR DISCIPLINE

13 (Practicing Without A Permit)

14 9. Respondent is subject to disciplinary action under section 5100, for
15 unprofessional conduct, for violating Business and Professions Code section 5050, in that on or
16 about April 1, 2001, through, August 2, 2002, Respondent engaged in the practice of public
17 accountancy during the period that his license was in an expired (delinquent) status.

18 SECOND CAUSE FOR DISCIPLINE

19 (Practicing Public Accountancy Under Another Name)

20 10. Respondent is subject to disciplinary action under section 5100, for
21 unprofessional conduct, for violating Business and Professions Code section 5060, subdivision
22 (b), in that on or about April 1, 2001, through, August 2, 2002, Respondent engaged in the
23 practice of public accountancy under the name of "Enrico A. Morano, APC." This name is not
24 registered with the Board.

25 THIRD CAUSE FOR DISCIPLINE

26 (Dishonest Acts)

27 11. Respondent is subject to disciplinary action under section 5100,
28 subdivision (c), for unprofessional conduct, in that on or about April 1, 2001, through, August 2,

1 2002, Respondent committed dishonest acts by practicing with an expired license and
2 unregistered name.

3 FOURTH CAUSE FOR DISCIPLINE

4 (Willful Violation of Board Regulations)

5 12. Respondent is subject to disciplinary action under section 5100,
6 subdivision (g), for unprofessional conduct, in conjunction with California Code of Regulations,
7 title 16, section 95.4, in that on or about April 1, 2001, through, August 2, 2002, Respondent
8 violated Board Accountancy Regulations by practicing with an expired license and unregistered
9 name. Further, Respondent failed to comply with citation no. CT-2005-1, issued in a prior
10 action, on September 15, 2004.

11 DISCIPLINE CONSIDERATIONS

12 13. To determine the degree of discipline, if any, to be imposed on
13 Respondent, Complainant alleges that on or about September 15, 2004, in a prior action, the
14 California Board of Accountancy issued Citation No. CT-2005-1 and ordered Respondent to
15 complete and return the enclosed renewal applications for the renewal periods ending March 31,
16 2001 and March 31, 2003, submit them to the California Board of Accountancy with the
17 appropriate fees, provide documentation to support continuing education hours completed for the
18 renewal period ending March 31, 2001, and provide documentation to support continuing
19 education hours completed for the renewal period ending March 31, 2003. That Citation is now
20 final and is incorporated by reference as if fully set forth.

21 PRAYER

22 WHEREFORE, Complainant requests that a hearing be held on the matters herein
23 alleged, and that following the hearing, the California Board of Accountancy issue a decision:

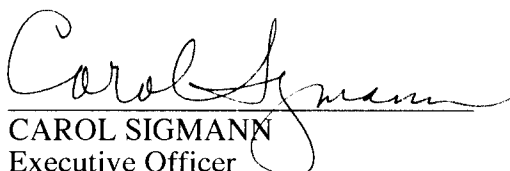
24 1. Revoking, suspending or otherwise imposing discipline on Certified
25 Public Accountant Certificate No. CPA 31461, issued to Enrico Anthony Morano;

26 2. Ordering Enrico Anthony Morano to pay the California Board of
27 Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to
28 Business and Professions Code section 5107;

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3. Taking such other and further action as deemed necessary and proper.

DATED: May 23, 2005



CAROL SIGMANN
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

03541110-LA2004602555
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